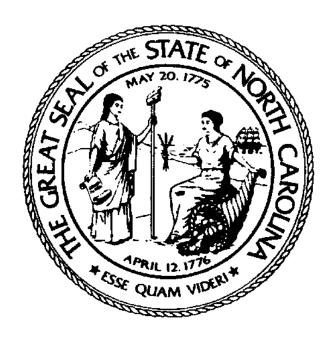
Revised March 2, 2012



North Carolina Department of Revenue Local Government Division Property Tax Section

Introduction
Effective 1/1/2012

Following this introduction is the 2012 Cost Index and Depreciation Schedules for use in valuation of business personal property located in North Carolina. One of the most effective and efficient methods for determining current Replacement Cost New Less Depreciation is the use of these valuation tables. These tables are published by the Property Tax Section solely to assist the business personal property appraiser in determining current market value.

All life years used on the different types of property have been carefully researched with federal tax guides, other state government depreciation schedules, as well as information provided to us by the taxpayers themselves. The trend factors are determined using the percentage price increase or decrease over the past year of similar business markets. These percentages come from the latest edition of <u>Producer Price Indexes</u>, as determined by the U.S. Department of Labor, Bureau of Labor Statistics.

In using these trending schedules, you will be utilizing the cost approach to value. In using the cost approach, the appraiser must determine four critical elements:

- 1. The original (historical) installed cost
- 2. The current replacement cost new (RCN)
- 3. The useful economic life of the property
- 4. The loss in value (Depreciation)

When applying the schedules, always use original (historical) cost which includes all costs involved with bringing the property into operation. As an example, consider the following: In their 2012 business listing, a manufacturer of machinery listed \$10,000 in machinery and equipment, acquired in 2005. This amount correctly included \$8,000 actual equipment, \$1,500 installation, and \$500 freight and taxes. Using schedule A, with a suggested useful life of 10 years, we note that the appraised market value as of January 1, 2012 would be:

$$10,000 \text{ x} .35 = 3,500$$

In examining what we have done, the trending factor of 1.16 brings the value of the equipment up to current replacement cost new, which would be:

$$10,000 \times 1.16 = 11,600$$

Then we depreciate RCN assuming the property is seven years old with a suggested ten-year life and therefore has three years remaining in its useful economic life:

\$11,600 x .30 = \$3,500, rounded to the nearest 100 is the same answer as above.

The valuation tables show percent good factors (.35) which are simply the products of the trending factors (1.16) and the straight-line depreciation factors (.30). These percent good factors are used to find current replacement cost new less depreciation. It is **very important** to remember that in using the trending schedules, you do not apply the trend factor a second time as it has already been used in the calculation of the percent good factor.

Index Page 1 Effective 1/1/2012

MAJOR CATEGORY Page	Schedule	Life
AEROSPACE INDUSTRY	В	8
Primarily engaged in the manufacture		
of aircraft, spacecraft, rockets, missiles and component parts.		
missiles and component parts.		
AIR CONDITIONING EQUIPMENT		
Large - 20 tons and over18	В	20
Medium and Small - Under 20 tons18	В	10
Heat Pumps - All sizes	В	7
AIRPORT GROUND EQUIPMENT18	В	10
Unlicensed Vehicles	В	10
AMUSEMENT AND RECREATION EQUIPMENT A. Amusement Park		
Amusement Rides	В	5
Billiards and Pool	В	10
Boats	В	5
Bowling Alleys & Lottery Ticket Sales Equipment18	В	8
Coin Operated Electronic Games (Video Games)18	В	3
Dance Studio	В	10
Gymnasium (Health Clubs)18	В	10
Museum	В	10
Race Track	В	10
Video Rental Tapes & DVD's	See Below	v ⁽¹⁾
Video Rental Tape Player18	В	3
(1) Residual Value - Use 10% residual value on all remaining tapes of	& DVD's af	ter 2nd

(1) Residual Value - Use 10%	residual value on all remaining tape	s & DVD's after 2nd
year or :		

If Cost Data is Given	Tapes/DVD	o's reported by yea	r If Nun	iber of t	apes, DVDs,	
YEAR % Good	<u>YEAR</u>	\$ PER TAPE/DV	D and Gar	and Games is reported		
2011 40	2011	\$18.00	Tape	\$5		
2010 15	2010	\$ 6.75	DVD	\$10		
2009 10	2009	\$ 4.50	Game	\$12		
B. Golf Carts			18	В	5	
C. Miniature Golf Courses			18	В	10	
D. Average All (Variety)			18	В	7	
APARTMENT AND ROC	OMING HOUS	<u>SE (FF&E)</u>	20	G	8	

^{*} indicates a change from last year

Index Page 2
Effective 1/1/2012

MAJOR CATEGORY	<u>Page</u>	Schedule	Life
APPAREL AND OTHER FINISHED PRODUCTS			
MANUFACTURED FROM FABRICS, FABRICATED			
TEXTILE PRODUCTS AND SIMILAR MATERIALS			
Leather Apparel	17	A	11
Fabrics - Knitwear and Fur		A	9
Rubber Apparel		Α	14
Miscellaneous Textile Products such			
as draperies and canvas	17	A	9
ASPHALT ROOFING MATERIALS			
(EQUIPMENT USED TO MANUFACTURE)			
(See Petroleum Products Manufacturing)			
AUTOMOBILE REPAIR AND SERVICE EQUIPMENT			
Body Shops	22	J	10
Car Wash Automatic		J	5
Car Wash Automatic (Coin Operated)		J	5
Garages		J	10
Portable Service Station Equipment		J	10
Recapping, Retreading and Rebuilding Tires		J	8
Service Station Equipment		J	10
Service Station Leak Detection Equipment		J	8
Service Station Test Equipment		J	8
BAKERIES - RETAIL (BAKING AND SELLING)	17	A	10
BANKS & SAVINGS AND LOAN EQUIPMENT			
Automated Teller Machines (ATM)	21	Н	5
Drive in Windows	21	H	10
Night Depository	21	H	10
Teller Service Area	21	H	10
Teller Service Systems	21	H	10
Closed Circuit TV - Pneumatic	21	H	4
Visual Pneumatic	21	H	10
Currency Lockers	21	H	20
Safe Deposit Box	21	H	20
Teller Lockers	21	Н	20
Note: For vaults, vault doors, inner gates, vent fans and			
additions, see the 50 year depreciation schedule M	23	M	50

^{*} indicates a change from last year

Index Page 3
Effective 1/1/2012

MAJOR CATEGORY	Page So	chedule	Life
BAR - RESTAURANT AND SODA FOUNTAIN EQUIPMENT Includes all eating and drinking establishments selling prepared food and drinks.	20	E	10
BARBER SHOP EQUIPMENT	18	В	10
BEAUTY SHOP EQUIPMENT Including tanning beds Includes massage, manicure, pedicure, and other relat Salon equipment.		В	8
BILLBOARDS Use the "Billboard Structures Valuation Guide" Link: www.dornc.com/publications/billboard/index.html	<u>ıtml</u>		
BOAT BUILDING			
Includes repair and conversion		B B	12 3
NIOIGS for Hoeigiass boats	10	D	3
BOAT DOCKS (Where Classified as Personalty)	10	ъ	~
Wood and Foam Steel or other Metal Construction		B B	5 20
Steel of other Metal Constitution	10	Ь	20
BOTTLING - (PLANT EQUIPMENT)		A	12
Manufacture, bottling or canning of soft drinks, fresh from	uit drinks,		
mineral and distilled waters, carbonated beverages, etc.			
BROADCASTING - RADIO AND TV EQUIPMENT			
Analog Television Broadcasting Equipment		В	5
Studio Broadcasting Equipment		В	6
Transmitting Towers	10	В	25
CABLE MANUFACTURING			
Manufacture of fiber optic, coaxial, and data cable		I	10
including coaxial, composite cable, and twisted copper	cable.		
CABLE and SATELLITE COMPANY EQUIPMENT			
Subscriber Connections (Set-top Boxes, Modems,	28	U	5
External House Drops) Distribution Systems — Cable (Coaviel and Fiber Ontio)	10	D	10
Distribution Systems—Cable (Coaxial and Fiber Optic) Distribution Systems—Electronics (Node Electronics,		B U	10 5
Amplifiers, Couplers, Splitters)	20	J	J

^{*} indicates a change from last year

Continued Next Page

MAJOR CATEGORY Page	Schedule	Life
Head-end Equipment, Hub Equipment28	U	5
Towers, Antennas, Dishes	В	25
CELLULAR EQUIPMENT		
Towers, concrete structures housing cell equipment18	В	25
Power Supply, PBX (internal phone system),		
Microwave Antennas, Cabinets18	В	10
Digital -Antenna Cell Site, Cell Equip., Microwave Digital,		_
Tools & Testing Equip., Telephones, Pagers, Antennas28	U	6
Analog - Antenna Cell Site, Cell Equipment18	В	3
CEMENT MANUFACTURING AND CONCRETE PRODUCTS	<u>)</u>	
Ready Mix Concrete Plants	A	15
Concrete Products Manufacturing, (Blocks, Pipe, etc.) 17	A	12
Cement Manufacturing Plants	A	20
Portable Ready Mix Plants	A A	8 6
Note: Cement manufacturing plants have a combination of quarrying and manufacturing machinery which should be reported and appraised separately		
CHEMICAL AND ALLIED PRODUCTS	A	10
Establishments producing basic chemicals and establishments manufacturing products		
by predominantly chemical processes such		
as industrial gasses, drugs, pharmaceutical		
detergents, perfumes, cosmetics, varnishes,		
cleaning preparations, paints, lacquers, enamels, etc.		
Manufacture of Compressed Gasses	A	8
COMMUNICATION - TELEPHONE AND INTERCOM		
SYSTEMS- PAY PHONES18	В	10
COMPUTER MANUFACTURING		
Manufacturers engaged in the assembly of computers21	I	8

^{*} indicates a change from last year

Index Page 5
Effective 1/1/2012

MAJOR CATEGORY	Page	Schedule	Life
CONTRACTOR'S EQUIPMENT			
General Construction - Highway, Dams, etc.	17	A	8
Barricades and Warning Devices		A	3
Special Trade Contractors			
Electrical Heating, Plumbing,			
Painting, Framing & Carpentry	17	A	10
Cranes to 50 tons, Shovels to 8 cubic yards		A	10
Cranes, Shovels, and Drag Lines		В	25
Portable Asphalt Batch Plants		A	6
COPYING AND DUPLICATING EQUIPMENT			
Use Schedule N	24	N	5
Use this schedule for manufacturer-lessor as current i		- '	_
selling price will be reported.	• • • • • • • • • • • • • • • • • • • •		
Hea Sahadula I	22	L	5
Use Schedule L		L	3
Use this schedule for non-manufacturer-lessor and pr	ivate		
owner as historical cost will be reported.			

<u>Note:</u> Certain types of copying and duplicating equipment have replaced computer printers, which are appraised using the "Data Processing Equipment" schedule, below. These types of copying and duplicating equipment are sometimes called "Multi-Function devices", have the ability to function as network computer printer, copier, and fax and may be appraised using the Data Processing Schedule rather than the N5 or L5.

COTTON GINS AND COMPRESSES......17 A 12

Cotton gin machinery for removing seeds from raw cotton. Cotton Compresses are machines used to bale cotton after ginning.

DATA PROCESSING EQUIPMENT - Non-production computers

This category includes personal computers, midrange and mainframe computers, and their peripherals, used for data processing. Includes standard IBM-compatible PC's used in manufacturing and point-of-sale systems, but not proprietary point-of-sale units such as computers built specifically to be used as point-of sale computers or other proprietary computerized systems. For POS proprietary systems and electronic cash registers, see "Store Equipment". This category does <u>not</u> include computers embedded in machinery nor does it include equipment or computers specifically designed for use in any other application directly related to manufacturing or retail such as proprietary point-of-sale units. Does not include equipment that is an integral part of other capital equipment that is included in other classes of economic activity, i.e., computers used primarily for process or production control, switching, channeling, and automating distributive trades and services such as

Continued Next Page

^{*} indicates a change from last year

Index Page 6
Effective 1/1/2012

MAJOR CATEGORY

Page Schedule Life

proprietary point of sale (POS) computer systems. Also, does not include equipment of a kind used primarily for amusement or entertainment of the user.

initia disea primitarily for unitassement of entertainment of the diser-		
Use Schedule U (10% residual)28	U	5
Use this schedule for all reported computer and data processing of	equip.	
Software (10% residual)	U	5
<u>Note</u> : Accelerated depreciation is used on data processing equipment.		
DRILLING EQUIPMENT (GAS, PETROLEUM & WATER)		
Exploration and Drilling Equipment	A	6
Includes water well drilling equipment mounted on vehicles.		
DRY CLEANING AND LAUNDRY EQUIPMENT		
Commercial	В	10
Coin Operated	В	6
Leased and Rented Linens and Uniforms (Not trended)24	N	2
Leased and Rented Linens and Officialis (Not trended)24	11	2
ELECTRIC ENERGY GENERATION EQUIPMENT		
A. Hydro-electric generating equipment27	T	50
B. Natural Gas-Fired and Combined Cycle Electrical Generating		
Equipment that does not also produce steam for sale27	T	18
C. Photovoltaic Solar Electric Generating Equipment27	T	18
D. Steam powered electric generating equipment		
Includes assets used in the steam power production of electricity for	r sale.	
combustion turbines operated in a combined cycle with a convention		
steam unit	T	28
E. Wind Power Electricity Generation Systems27	T	18
Includes wind turbines, support shafts and foundations, and ancil		
transformers, and other equipment necessary to move the electric		
the wind turbines to the utility's transmission line.	ity 1101	11
· · · · · · · · · · · · · · · · · · ·		
F. Biomass-Renewable Organic Matter Electric	т	10
Generating Equipment27	T	18
ELECTRICAL EQUIPMENT (Manufacturing equipment)		
Manufacture of electrical household appliances, batteries, machiner	y used i	in the
generation and utilization of electric energy21	I	10

^{*} indicates a change from last year

Index Page 7
Effective 1/1/2012

MAJOR CATEGORY	Page	Schedule	Life
ELECTRONIC EQUIPMENT A. Includes the manufacture (50% or more) of Electroni Communication, Detection, Guidance, Control, Radia Computation, Test and Navigation equipment.	ation	I	8
B. Manufacturers engaged only in the purchase and assembly of electronic components	21	I	12
C. Semi-Conductor Manufacturing Semi-Conductor Testing Equip		U U	6 8
D. Vapor Depollution System	17	A	5
FABRICATED METAL PRODUCTS	farm ed d using des avai	the market ilable which	12
Tractors, combines, cotton harvesters and other large farm equipment		U	12
Farm implements such as hay balers, forage harvesters plows, harrows, sprinkler equipment, bush hogs, planters, hay rakes and sprayers, landscaping equip., e		A	8
If large equipment is not broken out from the farm imposchedule" with a 35% residual.	plement	ts, use an "A	x 10
Machinery and equipment used in the production of crops and animals and on-the-farm processing of feeds (portable hammermills).	17	A	8

^{*} indicates a change from last year

Index Page 8
Effective 1/1/2012

MAJOR CATEGORY Page Sc	<u>hedule</u>	Lif
FIBER OPTICS MANUFACTURING21	I	8
Manufacturers of glass fiber for fiber optics		
FOOD, BEVERAGE AND KINDRED PRODUCTS		
(MANUFACTURING, PACKAGING, AND PROCESSING)		
Bakery Products 17	A	12
Brewery and Distillery, Winery Equipment17	A	12
Canned, Preserved Fruits and Vegetables	A	12
Confectionery and Related Products	A	12
Creamery and Dairy Products	A	12
Grain Mill Products	A	17
Includes assets used in the production of flours, cereals,	Λ	1/
<u> </u>		
live-stock feeds, and other grain and grain mill products.		
(large hammermills)	A	1.5
Grain Tanks 17	A	15
Miscellaneous Food Preparations such as honey and		10
potato chips	A	12
Sugar and Sugar Products	A	18
Vegetable Oil Products	A	18
FURNITURE MANUFACTURING OF WOOD PRODUCTS,		
EXCEPT LUMBER MANUFACTURING17	A	10
GLASS AND GLASS PRODUCTS (EXCLUDES		1.4
MANUFACTURE OF LENSES)	A	14
The manufacture of glassware, pressed or blown, and the manu-		
facture of products from purchased glass such as quartz and pyrex		
laboratory apparatus, art glass, doors made from purchased glass,		
etc., glass containers, plate, safety and window glass.		
Manufacture of Mirrors17	A	10
HOSPITAL AND NURSING HOME EQUIPMENT19	С	10
	C	6
CAT Scan & MRI Equipment 19	\sim	U
CAT Scan & MRI Equipment19		
CAT Scan & MRI Equipment	D	10

^{*} indicates a change from last year

Index Page 9
Effective 1/1/2012

MAJOR CATEGORY

Page Schedule Life

IDLE EQUIPMENT

Equipment that has been taken off production status on a permanent basis is considered to be idle equipment. This classification should not be confused with equipment that is temporarily idle due to not yet being placed into production (CIP), a downturn in the economy, seasonal production, routine maintenance, etc. Although we recommend in most cases that some additional depreciation adjustment be made to verified idle equipment, there is no firm guideline as to what adjustment should be made to determine the final value.

In determining the amount of adjustment, the county appraiser must review each situation, taking into account all the factors affecting the property such as age, condition, past and future uses, marketability, remaining life, and reasons for the equipment being idle.

INSTRUMENTS (PROFESSIONAL, SCIENTIFIC & CONTROLLING, PHOTOGRAPHIC AND OPTICAL, WATCHES AND CLOCKS	В	12
Includes establishments in manufacturing scientific and research instruments such as meters - gas, liquid, tallying and measuring; optical elements and assemblies, hearing aids, hearing test equipment wheel chairs, prosthetic devices, contact lenses, photographic accessories, data cameras, watches and clocks.	nt,	
LEASED OFFICE BUSINESS MACHINES Excludes electronic data processing equipment, portable commercial equipment, and copiers. Includes leased fax machines.	l	
Use Schedule N	N	5
Use Schedule S	S	5
LEATHER AND LEATHER PRODUCTS	A	11

^{*} indicates a change from last year

MAJ	OR CATEGORY	Page	Schedule	Life
LUM	IBERING			
	ogging Equipment	17	A	8
	awmill Machinery and Equipment (Permanent Mills)		A	10
	Lumber manufacturing included.			
S	awmill (Portable)	17	A	6
MAC	CHINERY (MACHINE SHOPS)	17	A	10
	ncludes the manufacture of machinery such as engines			
fa	arm machinery, construction and mining machinery, foo	od prod	lucts	
n	nachinery, paper industries machinery, compressors, pu	mps, b	all and	
r	oller bearings, blowers, industrial patterns, process furn	aces ar	nd	
0	vens, office machines and service industry machines ar	nd equi	pment.	
	Excludes manufacture of electrical machinery. Includes	equipr	nent used	
iı	n machine shops.			
MAN	NUFACTURED HOME MANUFACTURING	18	В	10
MFA	<u> T PRODUCTS - MANUFACTURING, PACKAGINO</u>	7		
AND	PROCESSING	<u>.</u> 17	A	12
	<u>- 110 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 </u>	2 /		
<u>MED</u>	DICAL & DENTAL EQUIPMENT - INCLUDES			
<u>VET</u>	<u>ERINARIAN, MEDICAL & DENTAL LABORA-</u>			
TOR	IES EQUIPMENT	19	C	10
MET	AL WORKING MACHINERY	17	A	12
	Manufacture of metal cutting, grinding, forming machin			
	gs, dies, fixtures and accessories.	,		
J				
	ING, QUARRYING AND PROCESSING (METAL			
	NON-METAL)			
A	A. Mining and quarrying non-metallic minerals such as			
	sand and gravel, ceramic clay, cinder, stone (other	1.7		10
	than granite), chemicals, fertilizer	17	A	10
	Granite Quarrying and Processing	17	A	9
ed ge	Portable Sand and Gravel Units.	17	A	8
5~				

^{*} indicates a change from last year

Index Page 11 Effective 1/1/2012

MAJOR CATEGORY	Page S	chedule	Life
B. Mining, Milling and Processing Plants - (Metal)			
Mining Equipment.		A	10
Milling and Chemical Plant Equipment Metal Processing Plants such as custom smelters		A A	15 20
C. Foil Manufacturing	17	A	8
D. Environmental Equipment	17	A	12
E. Cranes, Shovels and Drag Lines	18	В	25
MISCELLANEOUS MANUFACTURING	velry, silvent, sporting	A rware	12
MODULAR OFFICE SPACETRANSPORTABLE	18	В	10
MORTUARY AND CEMETERY EQUIPMENT	18	В	10
MOTOR VEHICLES, PARTS AND ACCESSORIES Includes the manufacture of custom automobiles, vans, special truck bodies, catering, garbage, etc. The categoralso includes the manufacture of parts and accessories as brake pads, shock absorbers, trailer hitches, etc.	ry	В	12
OFFICE FURNITURE, FIXTURES, MACHINES AND EQUIPMENT Mailing Machines, Postage Machines, Burglar Alarms, Office Furniture.		K	10
Note: This class does not include personal computers.			
PAPER AND ALLIED PRODUCTS A. Pulp and Paper		A	16

^{*} indicates a change from last year

Index Page 12 Effective 1/1/2012

MAJOR CATEGORY	Page S	Schedule	Life
B. Paper Finishing and Converting		A	12
PETROLEUM PRODUCTS MANUFACTURING EQUIPMENT Includes equipment used in manufacturing asphalt shingles, roofing materials etc.	17	A	14
PETROLEUM AND GAS Oil and Gas Well production equipment (includes well head equipment, gathering pipelines and related storage			
facilities)	17	A	14
Petroleum Refining Plants		A	16
Petroleum Storage Facilities		A	16
Natural Gas and Helium Production Plants		A	14
Propane Gas Tanks and Distribution Equipment	17	В	25
<u>PHOTOGRAPHIC</u>			
Automatic film processing equipment including			
the 1-hr photo type	19	C	9
Self-service digital input photo equipment	19	C	6
PLASTIC PRODUCTS	n	A	11
PRIMARY METAL INDUSTRIES Includes most hot metal processes such as the manufactur of foundry products, castings, forgings, sheet metal, pipe tubing, structural shapes and wire.	re		
Ferrous - Iron	17	A	18
Non- Ferrous - (Aluminum, copper)		A	14

^{*} indicates a change from last year

Index Page 13
Effective 1/1/2012

MAJOR CATEGORY	Page	Schedule	<u>Life</u>
PRINTING AND PUBLISHING		A	11
PROFESSIONAL EQUIPMENT (MISCELLANEOUS) Architects, accountants, engineers, photographic studio equipment, Taxidermists, Hobby & Craft Shops, Graphic Design Illustrations, etc.	18	В	10
PROFESSIONAL LIBRARIES Accountants, architects, engineers, law, medical, etc. Note: Used volumes in good saleable condition should be 1/3 of original cost, regardless of age.		O uised at	
REFRIGERATION EQUIPMENT	18	В	10
Vacuum Cooling Stationary		В	10
Vacuum Cooling Portable		В	8
Use schedule P when historical cost is reported. Use Schedule Q when current replacement cost is supplied. The equipment covered by this schedule consists of but is not limited to the following: Hand tools, portable gasoline powered equipment, service equipment, small mixers, lawn and garden equipment, prequipment, etc. These schedules are for property which typically rented on an hourly or daily basis.	e inting	P & Q	5
REPAIR SHOP EQUIPMENT Electrical, watch, clock, jewelry radio and TV, upholster furniture, household appliances, welding, locksmith, show	y,	A	10
RUBBER PRODUCTS	17	A	14
<u>SCALES</u>			
25 - 10 Ton	17	A	20
Less than 10 Ton	17	A	10
Portable	17	A	10

^{*} indicates a change from last year

Index Page 14
Effective 1/1/2012

MAJOR CATEGORY	Page	Schedule	Life
SCHOOL EQUIPMENT	20	D	10
SCRAP METAL Equipment used in the cutting, wrecking, and storing of scrap metals.	17	A	10
SIGNS AND BILLBOARDS	25	O	
Billboards (whether on or off premises): Use the "Billboard Structures Valuation Guide" Link: www.dornc.com/publications/billboard/index.l	<u>ntml</u>		
Signs (other than billboards): On and off premise signs erected for the purpose of information and direction. If the sign is considered a "logo" type, it should be listed at historical cost and depreciated on a 10 to 20-year life.			
SPECIAL PROPERTIES	25	O	
STONE AND CLAY PRODUCTS EXCEPT CEMENT Includes the manufacture of structural clay products such brick, tile, pipe, etc. The category also includes pottery and related products such as vitreous china, plumbing fix earthenware, ceramic insulating materials, asphalt buildinaterials, gypsum and plaster products, cut and finished and abrasives, asbestos, and miscellaneous non-metallic	n as ktures, ng stone	A products.	15
STORE EQUIPMENT (RETAIL, WHOLESALE, AND SU General merchandise stores, building materials stores, ha and accessory stores, furniture, home furnishings, equipments, jewelry, miscellaneous retail, wholesale, and supply,	ardware nent and oply stor	, apparel d re	
equipment, food stores, grocery, etc	20	D	10
POS equipment, proprietary computerized point-of-sale peripherals and hand held computers. Includes electronic Does not include actual PC's used as POS terminals or cacting as servers, which should be appraised as data	c cash re	egisters.	
processing equipment	20	D	6

^{*} indicates a change from last year

MAJOR CATEGORY	Page	Schedule	Life
STRAIGHT LINE SCHEDULES	24	N	
TELECOMMUNICATIONS SWITCH MANUFACTURIN	lG		
Switch manufacturing equipment		U	8
Switch testing equipment	28	U	6
TESTING EQUIPMENT Includes equipment used in research and development.	26	R	8
TEXTILE MILL PRODUCTS Includes the manufacture of spun, woven or processed yarns and fabrics from natural or synthetic fibers	17	A	10
Textile finishing and dying	17	A	8
Note: For idle equipment see Index page 9.			
THEATER EQUIPMENT	20	D	10
TOBACCO AND TOBACCO PRODUCTS MANUFACTURING	17	A	15
TOOLS, MOLDS, DIES AND JIGS	25	O	2 - 7
Special tools are defined as tools used in manufacturing, such are specifically designed for the production or processing of significant utilitarian value and cannot be adapted to further improvements are made in the model design of the particulat tools. This category does not include general-purpose small It will be necessary to determine from the particular manufacategory of property. Once the proper life has been determine schedule (N).	h as mo particu or diffe r part p tools. cturer t	olds, dies, ar ular parts and erent use afte roduced by he average l	nd jigs which d have no er changes or the special ife of this
TRANSPORTATION EQUIPMENT	18	В	12
This category includes the manufacture of Motor Homes			

^{*} indicates a change from last year

Index Page 16
Effective 1/1/2012

MAJOR CATEGORY	Page	Schedule	Life
VENDING EQUIPMENT			
Amusement (Bowlers, Pin Ball, Pool, Kiddie Rides,			
Hobby Horses etc.)	25	O	5
Automatic Bulk Ice Vending Machines		В	8
Cigarette Vendors		O	6
Food Vendors (Soft Drink, Candy, Hot and Cold Foods,			
Popcorn etc.)	25	O	5
Music Machines		O	6
Miscellaneous (Change, Newspaper, Photo, Stamps etc.).		O	6
Movie/Game Vending Machines		O	6
Leased Ice Machines		O	6
WAREHOUSE MATERIALS HANDLING EQUIPMENT Forklifts & Pallets	17	A	10
WASTE MANAGEMENT Includes assets and equipment used in the collection and management of household garbage and similar waste. Includes greenbox containers, toters, and similar equipment		В	8
WIRE PRODUCTS MANUFACTURING Establishments primarily engaged in the manufacture of wire.	17	A	14
WOODWORKING EQUIPMENT	20	F	10

^{*} indicates a change from last year

		. 184 L				rolina					Page 17						
			Departm	ent of	f Rev	enue	ļ							1/1/2	2012		
	A GLANW A	Gru .	Property	Tax S	ection												
								e A V				Э					
								al (O		•							
$\overline{\nabla}$	ear		Trend			P	erce	nt Go		fe in		rc					
	cq'd	Age	Factor	3	5	6	8	9	10	11	12	14	15	16	17	18	20
_	2011	7.gc	1.00	67	80	83	87	89	90	91	92	93	93	94	94	94	95
	2010	2	1.03	34	62	69	77	81	82	84	85	89	90	90	91	92	93
	2009	3	1.04	25	42	52	66	70	73	76	78	82	83	84	85	86	88
	2008	4	1.05		25	35	53	59	63	67	70	75	77	79	80	82	84
	2007	5	1.10			25	41	48	55	59	64	70	74	76	78	79	83
-	2006	6	1.13				28	37	45	50	57	64	68	71	73	76	79
	2005	7	1.16				25	26	35	42	49	58	61	65	68	71	75
	2004	8	1.21					25	25	33	40	52	57	61	64	68	73
	2003	9	1.25							25	31	45	50	55	59	63	69
	2002	10	1.27								25	37	42	47	52	56	64
	2001	11	1.27									27	34	39	44	50	57
	2000	12	1.28									25	26	32	37	42	51
	1999	13	1.29										25	25	30	36	45
	1998	14	1.31												25	29	39
	1997	15	1.35													25	34
	1996	16	1.37														27
	1995	17	1.39														25
				Do no	ot app	ly th	e tre	nd fa	ctors	s to t	he p	ercer	nt go	od fa	ctors.	The	
																orate	d.
				This i											•		

THE STATE	Ega	State o	ıa	a				Page 18								
		Departr	nent	of R	even	ue							1/1/2	2012		
A COS CRAM	TOTAL *	Property	/ Tax	Sect												
						edule										
						torica										
) /		I I			Р	ercen	t Go									
Year		Trend		_		_			fe in							
Acq'd	Age	Factor	3	5	6	7	8	10	11	12	20	25				
2011	1	1.00	67	80	83	86	87	90	91	92	95	96				
2010	2	1.02	34	61	68	72	77	82	84	85	92	94				
2009	3	1.03	10	41	52	59	65	72	75	77	88	91				
2008	4	1.04		25	34	45	52	62	67	70	83	87				
2007	5	1.08			25	31	40	54	58	63	81	86				
2006	6	1.10				25	28	44	48	55	77	84				
2005	7	1.12					25	34	40	47	73	81				
2004	8	1.14						25	31	38	68	78				
2003	9	1.17							25	29	64	75				
2002	10	1.18								25	59	71				
2001	11	1.17									53	66				
2000	12	1.18									47	61				
1999	13	1.18									41	57				
1998	14	1.18									35	52				
1997	15	1.18									30	47				
1996	16	1.18									25	42				
1995	17	1.21										39				
1994	18	1.23										34				
1993	19	1.26										30				
1992	20	1.28										26				
1991	21	1.30										25				
1990	22	1.34														
1989	23	1.42														
1988	24	1.47														
							rend factors to the percer ors already have the tren									
													tors	incor	porat	æd.
			This	is tru	ıe foı	r all s	chec	lules	in th	is ma	anual					

O THE STAT	EOA	State o	f Nor	th Ca	arolin	ia					Pag	e 19				
	3 2	Departi	ment	of R	even	ue					Effe	ctive	1/1/2	2012		
		5 4	_	0 1												
All COM	STREET	Property	y rax	Sect	-	edule	~ 1	oluot	ion T	oblo						
						torica										
						ercer	•	_	-							
Year		Trend			. `	31001	00			Year	S					
Acq'd	Age	Factor	3	6	9	10	11	12	14	. oa.						
2011	1	1.00	67	83	89	90	91	92	93							
2010	2	1.01	33	68	80	81	83	84	87							
2009	3	1.01	25	51	68	71	74	76	80							
2008	4	1.03		34	58	62	66	69	73							
2007	5	1.06		25	47	53	57	61	68							
2006	6	1.10			36	44	48	55	63							
2005	7	1.11			25	33	40	47	56							
2004	8	1.11				25	30	37	48							
2003	9	1.12					25	28	40							
2002	10	1.13						25	33							
2001	11	1.12							25							
2000	12	1.14														
1999	13	1.15														
1998	14	1.14														
			Do n	not ar	nlv t	he tr	and f	actor	s to	the n	erce	nt ao	od fa	actors	Th	
														incorp		
				is tru									1013	11001	Joial	.Gu.
			11113	וט נונ	101	un 3	01100	idico	111 UI	13 1116	ariual					
<u></u>	1															

O THE STAT	EOA	State o	f Nor	th C	arolina						Page	e 20			
	S S	Departi	ment	of R	evenue						Effe	ctive	1/1/201	2	
HE CONTROL DE TO		Property	√ Tax	Sect	ion										
		rioport			edules [). F.	F. G	Val	uation T	able					
				00	Histor					45.0					
							Good								
		Schedu	ıle D		Schedu				Schedu	ıle F			Schedu	le G	
Year		Trend	Lit	fe	Trend		Life		Trend		Life		Trend		Life
Acq'd	Age	Factor	6	10	Factor		10		Factor		10		Factor		8
2011	1	1.00	83	90			90		1.00		90		1.00		87
2010	2	1.02	68	82	1.03		82		1.02		82		1.02		77
2009	3	1.02	51	71	1.04		73		1.04		73		1.03		65
2008	4	1.03	34	62	1.05		63		1.04		62		1.05		53
2007	5	1.07	18	54	1.12		56		1.09		55		1.11		41
2006	6	1.09	15	44	1.18		47		1.13		45		1.13		28
2005	7	1.13		34	1.21		36		1.18		35		1.16		25
2004	8	1.16		25	1.27		25		1.21		25		1.20		
													ctors. Th		
												ors i	ncorpor	ated.	
			This	is tru	ue for al	l sch	edule	es in	this ma	nual.	1				

Department of Revenue	O THE STATE	E o A	State o	f Nor	th Ca	arolina						Pag	e 21			
Schedules H, I, Valuation Table Historical (Original) Cost Percent Good Factors Schedule I Factor		2 2	Departi	ment	of R	evenue						Effe	ctive	1/1/201	2	
Schedules H, I, Valuation Table Historical (Original) Cost Percent Good Factors Schedule I Factor			5 1	_	•											
March Marc	All COM	SERVER	Property	y rax			- 11	1 \/-	1 4: .	on Table						
Note					50)					
Year Trend Collete Schedel Image: Collete Schedel Image: Collete																
Year Trend Life Trend Trend Life Life Trend Life					Cobe		ent	300a	rac	lois		Cob	مطبياه	. 1		
Acq'd Age Factor 4 5 8 10 12 2011 1 1.00 75 80 90 95 1.00 80 87 90 92 2010 2 1.03 52 62 82 93 1.00 60 75 80 83 2009 3 1.04 26 42 73 88 1.00 40 63 70 75 2008 4 1.05 25 25 63 84 0.98 25 49 59 66 2007 5 1.09 55 82 0.97 36 49 56 2006 6 1.10 4 44 77 0.96 25 38 48 2005 7 1.14 4 59 0.95 4 4 4 59 0.96 4 4 4 4 4 4 4	Voor		Trond		SCH					Trond		SCH		<i>;</i> 1		
2011		۸۵٥		1	_	LIIE	10	20			5	0	LIIE		10	12
2010	-			-												
2009 3 1.04 26 42 73 88 1.00 40 63 70 75 2008 4 1.05 25 25 63 84 0.98 25 49 59 66 2007 5 1.09 55 82 0.97 36 49 56 2006 6 1.10 44 77 0.96 25 38 48 2005 7 1.14 34 74 0.96 25 38 48 2004 8 1.16 25 70 0.96 25 32 2003 9 1.18 59 0.95 25 32 2001 1.11 1.18 59 0.95 25 32 2001 1.11 1.18 47 0.96 32 32 1999 13 1.18 35 0.98 32 32 1995 17	1															
2008 4 1.05 25 25 63 84 0.98 25 49 59 66 2007 5 1.09 55 82 0.97 36 49 56 2006 6 1.10 44 77 0.96 25 38 48 2005 7 1.14 2 34 74 0.96 25 32 40 2004 8 1.16 2 25 70 0.96 25 32 </td <td></td> <td>-</td> <td></td>		-														
2007 5 1.09 55 82 0.97 36 49 56 2006 6 1.10 44 77 0.96 25 38 48 2005 7 1.14 34 74 0.96 25 32 40 2004 8 1.16 25 70 0.96 25 32 2003 9 1.18 65 0.94 25 25 2002 10 1.18 59 0.95 25 25 2001 11 1.18 47 0.96 25 32 2000 12 1.18 47 0.96 25 32 1999 13 1.18 41 0.97 20	1															
2006 6 1.10 44 77 0.96 25 38 48 2005 7 1.14 34 74 0.96 25 32 40 2004 8 1.16 65 0.94 65 0.94 25 32 2002 10 1.18 59 0.95 65 0.94 65 0.94 65 0.94 65 0.94 65 0.94 65 0.94 65 0.94 65 0.94 65 0.94 65 0.94 65 0.94 65 0.94 65 0.94 65 0.94 65 0.94 65 0.95 65 0.95 65 0.95 65 0.95 65 0.95 65 0.95 65 0.95 65 0.95 65 0.95 65 0.95 0.95 0.95 0.95 0.95 0.95 0.95 0.95 0.95 0.95 0.95 0.95 0.95				25	25						25					
2005 7 1.14 34 74 0.96 29 40 2004 8 1.16 25 70 0.96 25 32 2003 9 1.18 65 0.94 25 25 2002 10 1.18 59 0.95 50 <td></td> <td>+</td> <td></td>		+														
2004 8 1.16 25 70 0.96 25 32 2003 9 1.18 65 0.94 65 25 2002 10 1.18 59 0.95 65 0.94 65 65 0.94 65 65 0.94 65 65 0.94 65 65 0.94 65 65 0.94 65 65 0.94 65 65 0.94 65 65 0.95 65 65 0.95 65 65 0.95 65 65 0.95 65 65 0.96 65 0.96 17 12 1												25				
2003 9 1.18 65 0.94 25 2002 10 1.18 59 0.95 65 0.95 2001 11 1.18 0.95 0.96 0.95 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>																
2002 10 1.18 59 0.95 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td>25</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>25</td><td></td></td<>							25								25	
2001 11 1.18 53 0.95 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>25</td></t<>																25
1.18																
1999 13 1.18 41 0.97 6 6 1998 14 1.18 35 0.98 6 1.21 30 1.00 6 1996 16 1.23 25 1.02 7 1.03 7 1.03 7 1.05 7 1.05																
1998 14 1.18 35 0.98 <t< td=""><td></td><td>+</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>		+														
1997 15 1.21 30 1.00 30 1.00 30 1.00 30 1.00 30 1.00 30 30 1.00 30 30 1.00 30 30 1.00 30<																
1996 16 1.23 25 1.02 1.03 1.03 1.03 1.05 1.0																
1995 17 1.25																
1994 18 1.32								25								
Do not apply the trend factors to the percent good factors. The percent good factors already have the trend factors incorporated.																
percent good factors already have the trend factors incorporated.	1994	10	1.32							1.05						
percent good factors already have the trend factors incorporated.																
percent good factors already have the trend factors incorporated.																
percent good factors already have the trend factors incorporated.																
percent good factors already have the trend factors incorporated.																
percent good factors already have the trend factors incorporated.	-															
percent good factors already have the trend factors incorporated.																
percent good factors already have the trend factors incorporated.																
percent good factors already have the trend factors incorporated.																
percent good factors already have the trend factors incorporated.				Do n	ot ar	oply the	trend	d fac	tors t	to the pe	ercer	nt god	od fa	ctors. TI	ne	
										•						

THE STAT	Egyl	State o	f Noi	rth Ca	arolir	na					Page 2	2			
	2 2	Depart	ment	of R	even	nue					Effectiv	/e 1/1	1/201	2	
				_	_										
All On Graw	OCH!	Property	у Тах					. , .							
				So		ules J, I					ole				
						storical (-		t					
			Cala			ercent (l	Caba	ماريام		
Year		Trand	Scne	edule Life	· J	Trend	Scne	edule	K		Trend	Scne	edule Lif		
-	۸۵۵	Trend	F		10								-		16
Acq'd 2011	Age	Factor	5 80	8 87		Factor	5 80	10 90			Factor	5	6 83	14 93	16 94
	2	1.00	61	76	90 81	1.00	61	82			1.00 1.01	80 61	68	93 87	88
2010	3	1.01	41	64	71	1.02	41	72			1.01	40	51	80	82
2009	4	1.02	25	52	62	1.03	25	62			1.01	25	33	72	76
2007	5	1.04	23	40	54	1.04	23	54			1.01	23	25	65	70
2006	6	1.10		28	44	1.08		43			1.01		23	58	64
2005	7	1.14		25	34	1.08		32			1.08			54	60
2004	8	1.18		20	25	1.12		25			1.08			46	54
2003	9	1.20			20	1.16		20			1.01			36	44
2002	10	1.25				1.17					1.01			29	37
2001	11	1.23				1.18					1.01			25	31
2000	12	1.24				11.10					1.02				26
1999	13	1.24									1.03				25
											1.03				
											1.07				
			Do r	not ap	ply t	he trend	d fac	tors t	o th	e pe	rcent go	od fa	actors	s. Th	е
			•			factors						ctors	incor	pora	ted.
			This	is tru	ie fo	r all sch	edule	es in	this	man	ual.				

g tra STA	10 m 10 m 10 m		e of Nort	h Caro	lina						Pag	e 23	
		Dep	artment o	of Reve	enue							ctive 1/1/2	2012
APRIL 12.5	VICEN'S W	Prop	erty Tax S										
							edule						
		Bar	k Vaults	, Vault	Doors,	Additio	ns, Ir	nner	Gate	s, Ven	t Far	ns, Etc.	
					D .							5.1	
	Δ	D			Pct.			Λ				Pct.	
	Age	рер	reciation		Good				рер	reciation	on	Good	
	1		0.0		100.0			26		25.0		75.0	
	2		0.5		99.5			27		26.0		74.0	
	3		1.0		99.0			28		27.5		72.5	
	4		1.5		98.5			29		28.5		71.5	
	5		2.5		97.5			30		30.0		70.0	
	6		3.0		97.0			31		30.5		69.5	
	7		4.0		96.0			32		31.5		68.5	
	8		5.0		95.0			33		32.5		67.5	
	9		6.5		93.5			34		33.5		66.5	
	10		8.0		92.0			35		34.5		65.5	
	11 12		9.0		91.0			36 37		36.0		64.0	
										37.5		62.5	
	13 14		11.0 12.0		89.0 88.0			38		38.5		61.5 60.0	
	15		12.5		87.5			40		42.0		58.0	
	16		13.5		86.5			41		43.5		56.5	
	17		14.5		85.5			42		44.5		55.5	
	18		16.0		84.0			43		45.5		54.5	
	19		17.5		82.5			44		47.0		53.0	
	20		18.5		81.5			45		48.0		52.0	
	21		19.5		80.5			46		49.5		50.5	
	22		20.0		80.0			47		50.5		49.5	
	23		21.5		78.5			48		52.0		48.0	
	24		22.5		77.5			49		55.0		45.0	
	25		23.5		76.5			50		60.0		40.0	
			-										
	Note:		Vaults, v	/ault de	oors, a	dditions	, inne	er gat	es a	nd ven	t fan:	S	
			deprecia										
			deprecia								nen t	his	
			property										

O THE STA	NIE O'A		Stat	e of	Nort	h Ca	rolin	a					Pag	e 24					
	1		Dep	artm	ent o	of Re	even	ue					Effe	ctive	1/1/	/2012	2		
GO QUAM	VICER		Prop	erty	Tax S	Section	on												
									edul										
						Stra	ight	Line	Dep	recia	ation	Tab	le						
Year																			Age
Acq'd	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	20	25	(yrs)
																			_
2011	50	67	75	80	83	86	87	89	90	91	92	92	93	93	94	94	95	96	1
2010	0	33	50	60	67	71	75	79	80	82	83	84	86	87	87	88	90	92	2
2009		0	25	40	50	57	63	67	70	73	75	77	79	80	81	82	85	88	3
2008			0	20	33	43	50	56	60	64	67	69	71	73	75	76	80	84	4
2007				0	17	29	37	44	50	54	58	61	64	67	69	71	75	80	5
2006					0	14	25	33	40	44	50	54	57	60	63	65	70	76	6
2005						0	13	22	30	36	42	46	50	53	56	59	65	72	7
2004							0	11	20	27	33	38	43	47	50	53	60	68	8
2003								0	10	18	25	31	36	40	44	47	55	64	9
2002									0	9	17	23	29	33	37	41	50	60	10
2001										0	8	15	21	27	31	35	45	56	11
2000											0	8	14	20	25	29	40	52	12
1999					0=0/	l .		<u> </u>				0	7	13	19	23	35	48	13
1998		Not	e: U:										0	7	13	18	30	44	14
1997			wr	ien a	apply	yıng	tnes	e sc	ned	uies	•			0	6	12	25	40	15
1996															0	6	20	36	16
1995																0	15	32	17
1994																	10	28	18
1993																	5	24	19
1992																	0	20 16	20
1991																		12	
1990 1989																		8	22
																		4	23
1988																			25
1987																		0	25

THE STATE	94	State o	f Nor	th Ca	arolina						Pag	e 25			
3 4 ×		Depart	ment	of R	evenue	ļ					Effe	ctive	1/1/201	2	
Sac Gram visite in															
COR GRAW A	DERIVE AND ADDRESS OF THE PARTY	Property	y Tax	Sect	ion										
						Sch	edule	O							
					<u> </u>										
					Specia	l Pro	pertie	es Lit	e Years	S					
	DDOI	FESSIO	NIAI	LIDE	ADIEC										
	PRUI	FESSIONAL LIBRARIES Accountants Architects Engineers Law Medical Etc.													
		Accountants, Architects, Engineers, Law, Medical, Etc Used volumes in good, saleable condition are to be appraised											ic.		
													ed at		
		1/3 of historical cost, regardless of age.										Ja at			
		.,		.00. 0	, oot, . o	J. G. 1		l age							
	BILLE	BOARD	S - R	efer	to the "l	Billbo	ard S	Struc	tures V	aluat	ion G	Guide			
		Link: w	ww.d	lornc	.com/pu	ublica	ations	s/billb	oard/in	dex.h	ntml				
	SIGN	S (othe	er tha	n bill	boards))						Life	years 1	0 - 2	0
	TOOI	LS MOLDS DIES & JIGS Life y												- 7	
									om the						
									pe of p						
								app	raise us	ing s	chec	lule l	N 		
		with a r	esidi	uai va	alue of 2	25%. 									
		\/ENDI	NO F			_									
		VENDI		-	ent (Bo		Din	Pall	Dool						
									, Pooi, etc.)				. 25	0	5
													. 25	0	6
					ndors (S								. 23		U
					-				etc.)				25	0	5
													. 25	0	6
					eous (C										
													. 25	0	6
									S				. 25	0	6
													. 25	0	6
	Use s	straight	line	sche	edule fo	or th	e coi	rrect	life yea	ars. (Sche	dule	N)		

OF STATE	Egy	State o	f Nor	th C	arolina						Page	e 26			
Feb.	CAR	Departi	ment	of R	evenue						Effe	ctive	1/1/201	2	
TANK IS IT ORAM V		Property	v Tax	Sect	ion										
			,		edules F	P. Q.	R. S	. Val	uation T	able	! !				
					Histor										
							Good	-							
		Schedu	ıle P		Schedu				Schedu	ıle R			Schedu	ıle S	
Year		Trend			Trend		Life		Trend		Life		Trend		Life
Acq'd	Age	Factor		5	Factor		5		Factor		8		Factor		5
2011	1	1.00		80			80		1.00		87		1.00		80
2010	2	1.02		61	1.00		60		1.02		77		1.00		60
2009	3	1.02		41	1.00		40		1.02		64		1.00		40
2008	4	1.04		25	1.00		25		1.04		52		1.00		25
2007	5	1.07							1.06		39		1.02		
2006	6	1.09							1.07		27		1.00		
2005	7	1.13							1.09		25		1.00		
			Do n	ot ap	oply the	tren	d fact	ors t	o the pe	ercer	nt god	od fa	ctors. TI	ne	
			perc	ent g	good fac	tors	alrea	dy h	ave the	trend	d fact	ors i	ncorpor	ated.	
			This	is tru	ue for al	l sch	edule	es in	this ma	nual.					

G THE STA	TE O'A	State	of N	lorth Ca	arolin	а					Page	27		
		Depa	rtme	nt of R	even	ue					Effec	ctive 1/1	/2012	
3														
SSE QUAM	VICEN *	Prope	erty T	ax Section										
						Schedu	ıle T	Valua	tion T	able				
						Histor	ical (Origin	al) Co	st				
						Perc	ent G	Good F	actor	S				
				Year	Age	Trend	Life \		/ears	Year	Age	Trend	Life Y	ears/
				Acq'd	Yrs	Factor	18	28	50	Acq'd	Yrs	Factor	28	50
				2011	1	1.00	94	96	98	1986	26	1.90		91
				2010	2	1.02	91	95	98	1985	27	1.96		90
				2009	3	1.03	86	92	97	1984	28	2.00		88
				2008	4	1.08	84	93	99	1983	29	2.02		85
				2007	5	1.20	86	98	108	1982	30	2.09		84
				2006	6	1.24	83	98	109	1981	31	2.24		85
Note: Th	ne 50-y	ear		2005	7	1.32	81	99	113	1980	32	2.39		86
life sched	lule inc	reases		2004	8	1.35	75	97	113	1979	33	2.46		84
because	the pos	sitive		2003	9	1.38	69	94	113	1978	34	2.94		94
trend is g	reater t	han		2002	10	1.39	62	89	111	1977	35	3.20		96
the 2 per	cent an	nual		2001	11	1.38	54	84	108	1976	36	3.35		94
straight li	ne depi	reciatio	n	2000	12	1.41	47	81	107	1975	37	3.59		93
rate. The	18 and	l 28-yr I	ife	1999	13	1.42	39	76	105	1974	38	4.07		98
schedule	s may l	nave ar	Ì	1998	14	1.44	32	72	103	1973	39	4.25		94
increasin	g trend	in som	е	1997	15	1.47	25	68	103	1972	40	5.03		101
years as	well.			1996	16	1.49		64	101	1971	41	5.22		94
				1995	17	1.49		59	99	1970	42	5.44		87
				1994	18	1.53		55	98	1969	43	5.79		81
				1993	19	1.57		50	97	1968	44	6.21		75
				1992	20	1.59		45	95	1967	45	6.51		65
				1991	21	1.60		40	93	1966	46	6.81		54
				1990	22	1.64		35	92	1965	47	7.08		43
				1989	23	1.71		31	92	1964	48	7.11		28
				1988	24	1.79		26	93	1963	49	7.42		25
				1987	25	1.85		25	92	1962	50	7.51		

STATE STATE	Egy	State o	f Nor	th C	arolin	ia					Pag	e 28				
	2 2	Departi	ment	of R	even	ue					Effe	ctive	1/1/2	2012		
		D (_													
All GOW	SERVER	Property	/ Tax	Sect	f	edule	111/	aluat	ion T	oblo						
						torica										
						ercer										
Year		Trend				31001			fe in		S					
Acq'd	Age	Factor	5		6	8	12									
2011	1	1.00	70		68	72	85									
2010	2	1.00	55		51	60	80									
2009	3	1.00	40		35	48	75									
2008	4	1.00	30		18	35	70									
2007	5	1.00	10		15	23	60									
2006	6	1.00				15	55									
2005	7	1.00					45									
2004	8	1.00					40									
2003	9	1.00					35									
2002	10	1.00						25								
													l is fo	r cor	nbine	es
									cotto							
								Use	35 p	ercer	nt for	tract	ors.			
			Do n	not ai	l oplv t	he tr	end f	acto	rs to	the n	erce	nt ao	od fa	actors	. The	3
														incor		
					ue foi								.515		Pola	.54.
				.5		J., J	200									
L	I	U							1			l	l			